

1 McGREGOR W. SCOTT  
United States Attorney  
2 YOSHINORI H. T. HIMEL #66194  
Assistant U. S. Attorney  
3 501 I Street, Suite 10-100  
Sacramento, California 95814  
4 Telephone: (916) 554-2760

5 Attorneys for Petitioner, UNITED STATES OF AMERICA

6 GREGORY HENRICK MITTS #71981  
Attorney at Law  
7 1309 L Street  
Bakersfield, CA 93301  
8 Telephone: (661) 323-0789

9 Attorney for Respondent, LORNE McCAN

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12 IN THE UNITED STATES DISTRICT COURT FOR THE  
13 EASTERN DISTRICT OF CALIFORNIA  
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15 UNITED STATES OF AMERICA,  
16 Petitioner,  
17 v.  
18 LORNE McCAN,  
19 Respondent.

20 1:05-cv-285-REC-DLB

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28 **STIPULATION AND ORDER TO  
RELEASE LORNE McCAN**

The parties, through their undersigned counsel of record, hereby stipulate, subject to the order of the Court as provided for hereon, as follows:

1. The United States Marshal shall process and release LORNE McCAN forthwith.

2. LORNE McCAN is ORDERED to appear at the offices of the Internal Revenue

Service, 5300 California Avenue, Suite 100, Bakersfield, CA 93309, on October 19, 2005, at 10:00 a.m., then and there to produce any further testimony, books, records, papers and other data responsive to the order filed May 24, 2005.

1 Dated: September 22, 2005  
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McGREGOR W. SCOTT  
United States Attorney

By: /s/ Y H T Himel  
YOSHINORI H. T. HIMEL  
Assistant U. S. Attorney

Dated: September 22, 2005

/s/ Gregory Henrick Mitts  
GREGORY HENRICK MITTS  
Attorney at Law  
Attorney for Respondent,  
LORNE McCAN

ORDER

It is SO ORDERED.

DATED: September 22, 2005

/s/ ROBERT E. COYLE  
UNITED STATES DISTRICT JUDGE